



Post-fire response: assess your situation

Although we all know that the California landscape is adapted to burn, we are seldom prepared for the reality of a large wildfire. The effects of a fire will have consequences for years. Approach the post-fire period thoughtfully.

After a fire, there are important decisions to be made. What should you be concerned about and what needs to be done? The wrong choices could lead to problems down the road so take some time to assess your situation before taking any action.

Areas of concern:

The home site

- Damage to the home or other structures
- Loss of landscaping
- Hazardous trees or vegetation
- Danger of flooding, on-site sedimentation
- Drinking water quality and other environmental impacts

The landscape

- Safety hazards—trees, powerlines, etc.
- Regeneration and recovery
- Wildlife habitat
- Watershed functions
- Erosion concerns
- Condition of remaining vegetation

Streams

- Proximity to home, roads, other facilities



- Hydrologic connectivity of existing drainage facilities
- Potential of increased woody debris load, streamflow, flooding, debris flow
- Need for treatments to upper watershed to minimize downstream impacts, impacts to property

Roads

- Existing problems that may be exacerbated by wildfire effects
- Damage to stream crossings, culverts
- Gullies, potholes, fillslope failure, cutslope failure, sediment deposits, wet spots
- Potential for culvert obstruction & diversion

Coastal sage scrub (brush) vegetation that burned in the Cedar Fire, San Diego County. Most of the acres burned in the southern California fires were coastal sage scrub and mixed chaparral, not forest.

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Inside

- 4 Coho strategy
- 8 Tax time
- 9 State nurseries
- 10 Stewardship course



FORESTLAND STEWARD

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Assessment *continued from page 1*

Discussion

Identify the type of habitat burned. Was it forest, oak woodland, chaparral, coastal scrub, or grassland? Most of the area that burned in southern California was chaparral and coastal sage scrub which recovers very quickly from fire through seed germination or resprouting (you can look up the fire response characteristics of various plant species at <http://www.fs.fed.us/database/feis/>). In some California habitats it is best to let revegetation occur naturally.

One of the most immediate concerns after fire is erosion. Vegetation provides protection for the soil; it anchors the soil and slows water runoff which aids absorption. Fire can change the soil chemistry, creating hydrophobic, or water repellent, soil. This can exacerbate the already accelerated runoff from vegetation loss.

However, reseedling is generally not a good answer to erosion and, in fact, can be detrimental to recovery. Although reseedling with ryegrass has long been recommended after fire, studies are now finding that ryegrass provides little erosion control and actually inhibits regrowth of native vegetation that can provide long-term protection to the soil. In addition, ryegrass can increase future fire risk and facili-

tate a change from a native plant community to a nonnative grassland.

There are many erosion control techniques available to stabilize soil until revegetation occurs. Mulching, fiber rolls, silt fences, straw matting, wood chips, logs, and other materials can help hold the soil in place and slow runoff. Be sure that the material you use is free from weeds.

Evaluate the condition of streams and roads on or near your property. The increased runoff due to fire can cause sedimentation which can be detrimental to aquatic life. Large wood and other debris from the fire can affect streamflow. Culverts and waterbars are commonly used to channel drainage. Make sure culverts are maintained and properly sized to accommodate the runoff.

Flooding and debris flows can be serious problems after a fire. Control flows with sandbags, gravel bags, check dams, fiber rolls, and other temporary or permanent materials. In some cases, you may need to consult an engineer or other expert for advice.

For more information, see the technical assistance resources on page 10.

Should you help wildlife after a fire?

When animals are displaced by fire, they must find new habitat to survive. Depending on the species, the extent and severity of the fire, type of habitat burned, and many other factors, wildlife may face difficult challenges in finding hospitable, unoccupied habitat. However, in most cases it's best to let nature take its course. Here are some recommendations from the National Wildlife Federation:

- Do not feed wildlife except native bird species that normally come to feeders. Feeding may alter instinctual behavior, causing animals to lose their ability to forage effectively. Human and pet food has little nutritional value to wild animals. The interaction between wild animals, people, and pets can be dangerous to all.
- Provide clean water in shallow containers for animals moving through your property.

Change the water every two days or so to prevent mosquitoes from breeding.

- Place bird food in bird feeders and trays. Clean and disinfect feeders regularly (one part liquid bleach to nine parts water) to decrease the danger of spreading disease.
- Provide additional wildlife shelter such as birdhouses, stone walls and rock piles, log piles (at least 30 feet from your house), and native shrubs.
- Add native plants to your landscape. Native plants provide the best habitat, i.e., food, shelter, and a place to raise young.
- Find out how animal species in your area respond to fire at the US Forest Service Fire Effects Information System database at <http://www.fs.fed.us/database/feis/>.



Planning ahead: organizations in place to help before, during, and after fire

The danger of wildfire is not over. Residents of areas lucky enough to escape the fires of last summer need to plan ahead to be prepared for next fire season.

In southern California, several organizations have been working in advance to minimize the danger of wildfire to people and property. Thanks to their foresight, they were already organized and ready to mobilize before the fires began last summer.

Mountain Area Safety Taskforce (MAST)

The San Bernardino County MAST was formed in December, 2002, as a cooperative effort of federal, state, regional, and local agencies, along with utility companies, private organizations, and firesafe councils. A second MAST is active in Riverside County. The two county organizations are working together to address the problems of tree mortality and the resulting wildfire hazard in the San Bernardino-San Jacinto Mountain area.

The MAST five-point action plan includes:

- Assure public safety. This includes developing evacuation plans, clearing potential hazard trees from mountain routes, and providing emergency planning and hazard mitigation information to the public.
- Obtain funds.
- Reduce fuel and create fuel breaks. Plan and organize the removal of dead standing trees, reduction of fuel on the ground, and creation of defensible space around developed areas.
- Develop commercial use or disposal options for waste wood products.
- Identify and develop plans for ensuring long-term forest sustainability.

The MAST organizations created a website to facilitate collaboration among member agencies and provide information to the public. The website contains active fire information during an emergency and planning/prevention/emergency preparedness resources for other times.

In addition to the MASTs, there is a Forest Area Safety Taskforce (FAST) in San Diego.

How can landowners get involved?

One way to learn more and to get involved



in the fire concerns of your area is to join a local firesafe council.

Firesafe councils meet throughout California to plan ways to minimize fire damage and improve forest health in their communities. Depending on the needs of the community, these councils may participate in educational activities, local planning, grant writing, on-the-ground projects, partnerships with local agencies and organizations, and/or participate in other activities and events.

The firesafe council website contains a map to locate a council near you, information on firesafe activities, and resources to form your own firesafe council. There is also a grant clearinghouse to help communities find funding.

Other volunteer opportunities include (see the MAST website for info):

- Citizen on Patrol—San Bernardino County Sheriff's Department (909) 387-0611
- Red Cross Volunteer Programs (909) 881-1671
- Volunteers in Prevention—CDF (909) 881-6923
- San Bernardino National Forest Association (5 volunteer programs including OHV, fire lookout hosts, Children's Forest Association, Big Bear Discovery Center, fire education).

For more information

MAST: <http://www.calmast.org/>.

Fire Safe Councils: <http://www.firesafecouncil.org/>.

These apartments are right on the edge of the fire. Note that the vegetation burned right up to them, but the buildings appear untouched. The buildings are stucco, have tile roofs, and no eaves, which is probably why they were saved. Cedar Fire, San Diego County.

The MAST website contains active fire information during an emergency and planning/prevention/emergency preparedness resources for other times.

“Solutions to recover coho salmon will be accomplished locally. Landowners must have opportunities available that provide flexibility as well as assurances that voluntary participation in coho salmon recovery programs will not create significant new burdens in their use of their land.”

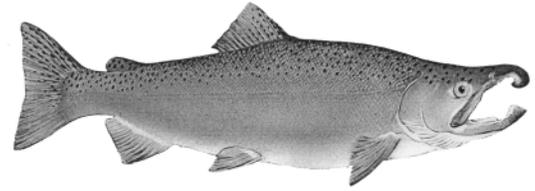
—Recovery Strategy

Massive plan to guide coho recovery

With over 700 pages, 750 recommendations, and more than 1000 recovery tasks, the recently released draft of the Recovery Strategy for California Coho Salmon (*Oncorhynchus kisutch*) could be intimidating. But a quick skim through its pages reveals a surprisingly user-friendly document aimed at practical solutions to a very real problem—the declining populations of coho salmon in California.

The ultimate goal of the Recovery Strategy is to remove California coho from the Endangered Species List and restore tribal, commercial, and recreational coho salmon fisheries.

To get to that point, however, will require the



cooperative efforts of public and private entities over many years.

What makes this Recovery Strategy unique is that it is an attempt to find a new approach to a threatened species challenge. Although the California Fish and Game Commission agreed that coho appeared to be declining throughout California, in 2002 they deferred regulatory action to add the species to the threatened and endangered species lists and took time to focus on recovery instead.

This was accomplished by establishing two teams—a Statewide Coho Salmon Recovery Team and a local Shasta-Scott Valleys Recovery Team—that brought together people from a wide range of interests, professions, and perspectives to provide “innovative ideas and creativity in the development of a strategy that balances coho salmon recovery with other interests.” The recommendations for recovery came largely from the members of these teams.

Coho recovery is complicated by the fact that they, like other salmonids, have an extremely complex life cycle. Coho spend about half of their life in the ocean and the other half in freshwater. Each life stage requires specific stream and habitat conditions. For a fish to reproduce, it must survive all the stages to adulthood. The recovery plan addresses these multiple needs.

While most of the draft recommendations are straightforward, there was disagreement over changes in timberland management, with three alternative sets of recommendations proposed by various members of the recovery team. The Fish & Game Commission will decide among these alternatives in early February, and the final Recovery Strategy will reflect the final recommendations.

You can get a copy of the draft document at <http://www.dfg.ca.gov/nafwb/index.html>. The final is expected in April and should be available at that website. For more information, contact the Department of Fish & Game office nearest you.



Interview with Gail Newton

A collaborative approach to recovery

What can you tell us about the Recovery Strategy for California Coho Salmon?

This is a nonregulatory document that emphasizes voluntary and cooperative efforts. Landowners might view this document as providing opportunities for funding or technical help to restore or enhance their property in ways that will also help coho salmon.

Who participated in developing the Recovery Strategy?

The recovery team comprised all sides—we had the Sierra Club, California Forestry Association, Farm Bureau, agencies, counties—every walk of the political spectrum. CDF was also a member of the committee; they provided data and timber alternatives' costs. Committee members sat together for over a year, on average once every three weeks plus subcommittees, and they learned to work together in good faith. There was a lot of personal time and expense borne by many individuals and groups. The recovery team's efforts resulted in the recommendations [sections 7 & 8 of the strategy].

How can landowners find out about recommendations for their property?

The Recovery Strategy is structured by watershed. It gives recommendations on three levels: rangewide, hydrologic unit (HU), and hydrologic sub area (HSA). Every piece of land has three tiers of recommendations, each more specific, that meet the needs of the watershed.

Is there a central place landowners can go to find out what is being done and what still needs to be done in their watershed?

A central repository for information was one of the suggestions made by the recovery team. The Department of Fish & Game (DFG) is trying to do this and the plan calls for more. If landowners want to find out what is happening in their watershed, they should start with DFG. The Fisheries Restoration Grant Program is already doing a lot. Call the nearest regional office for specifics: Gary Flossi in Eureka; Bob Coey in Yountville; or Kevin Gale in Redding.

When do you expect coho recovery to be completed?

We're talking decades. You can't determine trends until at least five lifecycles, that's a minimum of 15 years for coho. Since there are periodic events in the ocean every decade or so [Pacific (Inter) Decadal Oscillation (PDO)], short-term increased or decreased trends don't mean anything. You need a sustained trend. Remember, it took 150 years to get to this point.

According to the Strategy, recovery is expected to cost over \$5 billion. How do you compare the benefits with the costs?

The benefits of the plan meet or exceed the costs although certain groups bear more of those costs, for example, depending on the chosen alternative, the timber industry. However, no value was given to intrinsic values which could add over \$20 billion dollars in benefits. The \$5 billion includes all the things that will help coho. Some of that cost includes things that are going to be done anyway, such as implementation of the Trinity River Record of Decision and Total Maximum Daily Loads (TMDLs).

What would you like landowners to know about the Coho Recovery Strategy?

This is a new way of doing business. It's a guidance document—non-regulatory, voluntary, and incentive-based. There are existing grants in place to help fund the recommendations.

How important is the Recovery Strategy?

DFG has given this plan the highest priority and has invested a tremendous amount of time and resources. The department has every intention to see it implemented. However, be aware that the budget climate is not good at this time.

How can landowners get a copy of the Recovery Strategy?

The draft document is available as a pdf [786 pages!] on the DFG website at <http://www.dfg.ca.gov/nafjob/index.html>. The final will be completed in March or April. The Recovery Strategy will be updated annually with input from the recovery team.

This is a new way of doing business. It's a guidance document—non-regulatory, voluntary, and incentive-based.

Gail Newton is an Environmental Program Manager with the Department of Fish and Game. She was the Team Leader for the Department's Coho Salmon Recovery Team.

Fisheries Restoration Grant Program

For more information go first to the Fisheries Restoration Grant Program website at <http://www.dfg.ca.gov/nafwb/fishgrant.html>



The Fisheries Restoration Grant Program was created in 1981 to improve or restore salmon and steelhead populations in California. Over this period of time, about 2000 restoration projects have been accomplished with almost \$100 million in public funds.

There are countless ways to help salmonids. The Fisheries Restoration Grant Program funds watershed planning, riparian vegetation improvement, instream fish habitat improvement projects to improve pool volume and

instream cover, streambank stabilization, livestock exclusion fencing, public education programs, fish-rearing programs, watershed restoration, project monitoring and assessment, private sector technical training, and watershed organization support.

The program is open to all—private and public entities, nonprofit organization, and Indian tribes. Landowners can apply individually or partner with an Resource Conservation District (RCD) or other nonprofit or local entity.

In 2003, \$22 million was awarded to fund over 100 projects. The proposal solicitation notice for the 2004–05 funding cycle is expected to be released around mid-March and close in May. There will be a number of workshops held in various locations to answer questions and provide guidance in preparing a restoration proposal. California Dept of Fish & Game biologists are also available to offer assistance with proposals.

For more information go first to the website at <http://www.dfg.ca.gov/nafwb/fishgrant.html>. There you can download the solicitation when it becomes available and get a schedule of workshops. You will also find links to other funding sources (note that because of the current budget situation in California, some of this funding is uncertain).

Contact Helen Birss at (916) 327-8842.

Changes to lake and streambed alterations process

Under new legislation, landowners will find a simpler process when they plan work on their property that affects California waterways.

Senate Bill 418 changed provisions of the Fish and Game Code that apply to lake and streambed alterations to make it easier for applicants to obtain an agreement while protecting the state's fish, wildlife, and native plant resources.

Fish and Game Code Section 1600 requires property owners who plan work that could impact the bed, bank, or channel of any river, stream or lake, to notify the Department of Fish & Game (DFG). The change, effective Jan. 1, 2004, makes it easier for applicants to understand when they need to apply for a lake or streambed alteration agreement, what information is necessary, and how to move through the process smoothly. Any agreement reached prior to Jan. 1 will continue under the

established provisions.

A copy of SB 418 is available at <http://www.leginfo.ca.gov/bilinfo.html>.

Information on the Lake and Streambed Alteration Program, including frequently asked questions, can be found at <http://www.dfg.ca.gov/1600/>.

Questions regarding lake and streambed alterations should be directed to the nearest DFG regional office:

Northern California—North Coast Region:
(530) 225-2367

Sacramento Valley—Central Sierra Region:
(916) 358-2929

Central Coast Region: (707) 944-5520

San Joaquin Valley—Southern Sierra Region:
(559) 243-4005

South Coast Region: (858) 636-3159

Eastern Sierra—Inland Deserts Region:
(909) 597-9823



Species Spotlight

Bark beetles a sign of a stressed forest

Bark beetles are tiny insects that can do more than their share of damage. In some areas of southern California, bark beetle infestation has reached epidemic proportions, killing hundreds of thousands of trees and creating an extreme fire hazard condition.

Healthy trees can repel bark beetle attack by releasing pitch from the beetle entry wounds, thereby “pitching out” the invaders. Because of this, healthy trees are seldom killed or seriously injured by bark beetles. In healthy forests, bark beetles are an important part of the forest ecosystem. They remain at low population levels where they help cull the old and sick trees, but cause minimal damage to the forest as a whole.

However, after several years of drought, the forests of San Bernardino, Riverside, and San Diego counties are severely stressed and vulnerable to attack. When a weakened tree is found, bark beetles produce a chemical pheromone that attracts others to the tree. Sufficient numbers of beetles can overcome any tree’s resistance.

Most of the damage to trees is caused by the developing larvae. The female beetle makes a tunnel under the bark to lay her eggs. When the eggs hatch, the larvae burrow further from the tunnel. Eventually, the tree is girdled and dies.

Bark beetles are small, about the size of a grain of rice. There are hundreds of species; many attack a preferred host tree and/or part of the tree. Common species in California include

the red turpentine beetle (which attacks ponderosa and Coulter pines), western pine beetle, engraver beetle, and cedar/cypress beetle.

Signs of infestation include weeping sap on the trunk, pitch tubes, boring dust (frass), tunnels under the bark, and emergence holes.

Unfortunately, once a tree is infested, there is usually little that can



Most of the trees in this area of Lake Arrowhead are dead from bark beetle attack.

be done to save it. Although certain pesticides can be applied to the bark of high value landscape trees, this is only a temporary solution and only effective before a tree is attacked.

The best way to protect against bark beetle damage is to minimize stress to the trees. This includes avoiding root injury or compaction; reducing water stress during drought times by periodic, deep watering along the dripline (not the trunk); and selectively thinning to reduce competition for water and nutrients.

Due to the large numbers of dead trees and the fire danger and falling hazard they present, prompt removal of dead or infested trees is imperative in southern California. Early removal can also prevent beetles from emerging to attack neighboring trees.

Wood from cut green trees or trees with active infestations can only be safely kept if stacked and carefully tarped with clear, intact plastic sheeting to contain the beetles. Plastic sheeting should completely cover the pile and be in continuous contact with the ground to prevent emergence of beetles or infestation of green wood. Store the wood in direct sunlight, away from buildings and other trees.

For more on the southern California beetle infestation go to http://www.fire.ca.gov/ResourceManagement/so_cal_beetle_infest.asp. See also CDF Tree Notes #3, 9, 13, 19, and 28, available at <http://ceres.ca.gov/foreststeward>.



Fungi are carried on the bodies of bark beetles where they gain entry to the tree and further weaken its defenses.



Adult females lay their eggs in tunnels under the bark. The larvae burrow away from the tunnel. Eventually, the tunnels girdle the tree. Each species has a characteristic tunneling pattern.

Tax time coming: be prepared

Good records include a written management plan and a map of your forestland. Keep records that support current deductions six years beyond the date the return is due. Keep records that support your basis 6 years beyond your period of ownership.

Here is some information to keep in mind when you prepare your Federal income tax return for 2003. This discussion is necessarily brief, and you should consult other sources for a more comprehensive treatment of the issues.

Basis & tax records

Part of the price you receive from a timber sale is taxable income, but part is also your investment (i.e., basis) in the timber sold. Allocate your total costs of acquiring purchased forestland—or the value of inherited forestland—among land, timber, and other capital accounts as soon as possible. Adjust this basis up for new purchases or investments and down for sales or other disposals. When you sell your timber, you can take a depletion deduction equal to $(\text{Adjusted basis} \div \text{Total timber volume just before the sale}) \times (\text{Timber volume sold})$.

Good records include a written management plan and a map of your forestland. Keep records that support current deductions 6 years beyond the date the return is due. Keep records that support your basis 6 years beyond your period of ownership. Report basis and timber depletion on IRS Form T (Timber), Part II.

Passive loss rules

The passive loss rules are too complex to cover in detail here, but what follows is a very brief summary. Under the passive loss rules, you can be classified in one of three categories: (1) investor, (2) passive participant in a trade or business, or (3) active participant (materially participating) in a trade or business.

The law's intent is that you are "materially participating" if your involvement is regular, continuous, and substantial; however, a low level of activity is adequate if that level is all that is required to sustain the trade or business. This means that record keeping is very important!

To show material participation, landowners will need to keep records of all business transactions related to managing their timber stands. Likewise, it would be a good idea to keep records of other business-related activities such as landowner meetings attended, odometer readings to and from meetings, cancelled checks for registration fees, and copies of meeting agendas.

Generally, you will get the best tax advan-

tage if you are "materially participating" in a timber business because all management expenses, property taxes, and interest on indebtedness are fully deductible against income from any source. However, if you are "materially participating," you must dispose of your timber under the provisions of Section 631 to qualify for capital gains. (This means that you must sell your timber on a "pay-as-cut" or "cut and convert" basis, rather than lump sum.)

Reforestation credit & amortization

The reforestation tax credit and 7-year amortization is one of the best tax advantages for forest landowners. If you reforested during 2003, you can claim a 10-percent investment tax credit for the first \$10,000 you spent for reforestation during the tax year. In addition, you can amortize (deduct) up to \$10,000 of your 2003 reforestation costs, minus half the tax credit taken, over 8 tax years.

Capital gains & self-employment taxes

If you report your timber sale income as ordinary income, you could pay significantly more in taxes than you would if you report it as a capital gain. Also, capital gains are not subject to the self employment tax, as is ordinary income.

Cost-share payments

If you received cost-share assistance under one or more of the Federal or State cost-share programs during 2003 you may have to report some or all of it as ordinary income.

Casualty losses

A casualty loss must result from some event that is (1) identifiable, (2) damaging to property, and (3) sudden and unexpected or unusual in nature. Examples include wildfire and storms.

Generally, your claim for casualty losses can be no more than the adjusted basis minus any insurance or other compensation. A 1999 Revenue Ruling identified the depletion block—the unit you use to keep track of the adjusted basis of the affected timber—as the appropriate measure of the "single identifiable property damaged or destroyed" in calculating a casualty loss deduction.

The IRS has issued Revenue Rulings on

continued next page

Tax resource

The National Timber Tax Site is the best, most comprehensive source of tax information available for forestland owners. From there you can access publications, forms, and other resources, including Forest Landowners Guide to the Federal Income Tax. Agric. Handb. 718. The website is located at www.timbertax.org

Future of state nurseries still unclear

While much has been written about CDF's nurseries in Davis and Magalia, there is still no clear decision as to their future.

Recently, California received word from Ann Veneman, Secretary of Agriculture, that CDF will be the recipient of a grant for \$150,000 with no "matching" requirement. These federal funds will be used to pay for staff time to prune, fertilize, water, and weed the more than 2 million seedlings growing at the Magalia facility. These funds will also pay for maintenance of the invaluable and irreplaceable seed bank in Davis. Currently, there are about 36,000 pounds of seed in cold storage.

CDF's nurseries are dependent on the Forest Resource Improvement Fund (FRIF) for day-to-day operational expenses. The FRIF receives its funds not from taxpayers but from sales of timber from the State's Demonstration Forests. Many of these sales have been stopped for the last two years due to litigation. When CDF was hard-hit with budget reductions this fiscal year, it was necessary to begin making cuts and the Nursery Program, which has been running since 1887, was affected.

Some of the need for seedlings can be filled by private nurseries, but one of the real pur-

poses of the State's nurseries is to grow seedlings in anticipation of the "unknown and unpredictable" need for seedlings to rehabilitate and reforest areas that have been burned by wildfire. This mission leaves a surplus most years, making it uneconomical for a commercial private enterprise. It is ironic that the State program should be minimized just when the need is so great due to the fires of southern California.

Current seedling availability: All of the L.A. Moran Reforestation Center (Davis) seedlings have been sold and no seedlings are currently available from the Magalia Reforestation Center. There are plans to have seedlings available for sale next year but there is no budget for that endeavor at this time.

In many cases landowners can contract with private nurseries for seedlings. However, they may not have any excess seedlings or the correct seedlings for your zone. Most private nurseries provide seedlings on a contractual basis and rely on the landowners to provide the seed. This becomes problematic if all of a landowners trees have been burned and they don't have their own seed bank.

—Jeff Calvert, CDF forest Landowner Assistance

Tax time *continued from previous page*

southern pine beetle losses in timber stands, drought losses of planted seedlings, and casualty loss deductions. It ruled that beetle and drought losses generally do not qualify for a casualty loss deduction because they are not sudden. They may, however, qualify for a business- or investment-loss deduction.

Management & maintenance

Generally, your annual expenses for the management and maintenance of an existing stand of timber can be expensed or capitalized. In most cases, you are better off to expense those costs during the tax year they are incurred, rather than capitalizing them. If it is not to your advantage to itemize deductions for 2003, you should capitalize these expenses. If you choose to itemize deductions, you can deduct these expenses, but the passive loss rules apply. You may not, however, capitalize carrying charges in any year your property is productive. Forest

land is productive in any year in which income is produced from its use (such as hunting leases).

Conclusion

Congress provided these favorable tax advantages to stimulate increased productivity from privately owned forestlands. When you take advantage of these provisions you avoid paying unnecessary income taxes, and you earn more income from your woodland operations.

—abridged from *Tax Tips for Forest Landowners for the 2003 Tax Year* by Larry M. Bishop, Forest Management and Taxation Specialist. The entire article is available at the timber tax website <http://www.timbertax.org> and on the Forestland Steward website at <http://ceres.ca.gov/foreststeward>.

NOTE: The information provided here is for general educational purposes only. Consult a tax professional for information and advice regarding your own unique tax situation.

The following is a list of private nurseries to contact for seedlings.

Cal-Forest Nurseries
PO Box 719
Etna, CA 96027
(530) 467-5211
Attn: Tom Jopson
(containerized nursery)

Fowlers
525 Fowler Rd.
Newcastle, CA 95658
(916) 946-8191
Attn: Everett Johnson
(bareroot nursery)

IFA Nurseries
136 NE Territorial Rd.
Canby, OR 97013
(503) 266-1940
Attn: Dave Stearns
(bareroot and containerized nurseries)

Plum Creek
PO Box 1060
Cottage Grove, OR 97424
(541) 942-5516
Attn: Steve Hutchinson
(containerized nursery)

Robert D. Graton RPF, PCA
1100 Indian Hill Road
Placerville, CA 95667
530-621-1551

Resources

Stewardship course for forest landowners

Place and dates for the fall course will be determined in part by response to this article. We will go where the interest is.

"This class was great. I had no idea prior to this class the best way to tackle some of my projects—most notably road maintenance and weed control (blackberries)!"

*—Participating forest landowner,
Shasta County, Fall 2002*

Would you like to better understand your forest, develop goals for its protection and improvement, and produce a management plan to achieve those goals in an ecologically and economically sustainable manner?

If so, consider participating in this 8-session Forest Stewardship Course for Forest Landowners, conducted by the Forest Stewardship Program; California Department of Forestry and Fire Protection; USDA Forest

Service; and University of California Cooperative Extension, Center for Forestry, Berkeley.



Boring a tree for age and measuring diameter with a D-tape. Forest Stewardship course field trip, Shingletown, Shasta County. September 2002.

The course consists of 8 weekly classroom sessions and field trips addressing the following topics:

- Introduction—regional ecology, management history, landowner goals
- Forest stewardship and plans—stewardship plan framework, identifying inventory needs
- Vegetation management, tree growth, soils, forest ecology
- Streams and roads
- Fuels, fire, and pests
- Regulations, taxes, economics
- Implementing actions to achieve management objectives
- Field trips to see and discuss forest practices—thinning, fuel reduction, weed control, reforestation, plant identification

Location and dates for the fall 2004 course will be determined in part by the response to this article. We will go where the interest is.

If you would like to participate in this year's course or other forest landowner education programs, please contact UC Cooperative Extension, 530 224-4902, shcooper@ucdavis.edu.

—Gary Nakamura, Cooperative Extension Forestry

Technical Assistance

Many agencies are available to provide technical assistance, referrals, information, education, land management plan assistance, and advice.

California Stewardship Helpline
1-800-738-TREE; ncsaf@mcn.org

California Department of Forestry & Fire Protection
Forest Landowner Assistance Programs
Jeffrey Calvert
(916) 653-8286; jeff.calvert@fire.ca.gov

Forestry Assistance Specialists
Jill Butler (Santa Rosa)
(707) 576-2935; jill.butler@fire.ca.gov
Rich Eliot (Fortuna)
(707) 946-1960; rich.eliot@fire.ca.gov
Adam Wyman (Red Bluff)
(530) 528-5116; adam.wyman@fire.ca.gov
Tom Sandelin (Fresno)
(559) 243-4117; tom.sandelin@fire.ca.gov

California Association of RCDs
(916) 447-7237
staff@carcd.org

California Dept of Fish & Game
Marty Berbach
(916) 327-8839; mberbach@dfg.ca.gov

California Resources Agency:
California Environmental Resources Evaluation System (CERES)
Deanne DiPietro
(916) 653-8614; deanne@ceres.ca.gov

Farm Service Agency
Larry Plumb
(530) 792-5520

Natural Resources Conservation Service
Jerry Reieux
(530) 792-5655; jerry.reioux@ca.usda.gov

U.C. Cooperative Extension Forestry
Richard Harris
(510) 642-2360; rrharris@nature.berkeley.edu
Gary Nakamura
(530) 224-4902; gmnakamura@ucdavis.edu

USDA Forest Service
Sandra Stone
(707) 562-8918; sstone01@fs.fed.us

Calendar

March 15–17, 2004

Redwood Region Forest Science Symposium: What Does the Future Hold?

Location: Rohnert Park, CA
Sponsor: Redwood Science Symposium
Contact: Joni Rippee 510-642-0095
Cost: \$325

March 17–20, 2004

Salmonid Restoration Conference: Collaborative Watershed Efforts for Salmonid Recovery

Location: Davis, CA
Sponsors: Salmonid Restoration Federation; etc.
Contact: 805-473-8221
Cost: Workshops-\$45-\$60; Conference-\$75-\$150

March 22–28, 2004

Forest Conservation Days

Location: Saratoga, CA
Sponsors: NorCal SAF and others
Contact: Maria Morales 510-758-7029; forms: Sherry Cooper 530-224-4902
Cost: No Charge
Note: VOLUNTEERS NEEDED for tours

March 24–26, 2004

Calif. Fish Passage Workshop—The Big Picture

Location: Pacifica, CA
Sponsors: CDF&G, Salmon & Steelhead Trout Restoration Account; For the Sake of the Salmon, CalTrans, NOAA Fisheries and other local orgs.
Contact: Deb Merchant 503-223-8511 ext 6
Cost: \$125-\$150

March 29, 2004

California Fish Passage Workshop—Design

Location: Pacifica, CA
Contact: Deb Merchant 503-223-8511 ext 6
Cost: \$125-\$150



A visit to the Edwards Family Tree Farm. Forest Stewardship course field trip, Colfax, Placer County. October 2003. Watch this calendar for future courses. See article page 10.

April 6–8, 2004

Board of Forestry Meeting

Location: Sacramento, CA (Resources Bldg.)
Sponsor: Board of Forestry
Contact: Donna Stadler 916-653-8007

April 22–24, 2004

AFS Symposium: Understanding, Protecting, and Enjoying California's Fishes

Location: Redding, CA
Sponsors: American Fisheries Society, California-Nevada & Humboldt Chapters
Contact: 707-547-1986
Cost: \$160-\$225

April 26–29, 2004

National Indian Timber Symposium

Location: Ocean Shores, WA
Sponsors: Quinault Indian Nation, Eastern Band of Cherokee Indians, Yakama Nation, others
Contact: 503-282-4296
Cost: \$250 before 4/9

April 28–May 1, 2004

Annual Meeting of the Forest Landowners of California: Forest Uses Past and Present

Location: Mt. Shasta, CA
Sponsor: Forest Landowners of California
Contact: Dan Weldon 916-972-0273
Cost: TBA

May 3–7, 2004

River Management Society Symposium: River Voices, River Choices

Location: Lake Tahoe, CA
Contact: 406-549-0514
Cost: \$65-\$150

May 4–6, 2004

Board of Forestry Meeting

Location: San Diego, CA (tentative)
Sponsor: Board of Forestry
Contact: Donna Stadler 916-653-8007

May 18–21, 2004

SMALLWOOD 2004—Creating Solutions for Using Small Trees

Location: Sacramento, CA
Sponsors: USDA FS with Forest Products Soc, Univ. of CA & ID, USDOE, USDO, CDF, etc.
Contact: 608-231-1361, ext. 208
Cost: \$250; \$50 after 5/5/04

June 8–10, 2004

Board of Forestry Meeting

Location: Sacramento, CA (Resources Bldg.)
Sponsor: Board of Forestry
Contact: Donna Stadler 916-653-8007

For more information on these events call the number provided or the Forest Stewardship Helpline, 1-800-738-TREE.

To submit an event, contact Sherry Cooper, 530-224-4902;

shcooper@ucdavis.edu.

Find a more comprehensive calendar at the Forest Stewardship website <http://ceres.ca.gov/foreststeward>

State acquires Volcan Mountain



Mountain lions require large expanses of wildland to survive.

Photo: Gerald and Buff Corsi © California Academy of Sciences

Volcan Mountain will remain an intact forest, thanks to an acquisition by the Forest Legacy Program (FLP). Now owned by the State, the property will be cooperatively managed by the California Department of Forestry & Fire Protection and Department of Fish & Game for forest management, wildlife, and education with an emphasis on fire ecology.

Volcan Mountain comprises 1,097 acres located 6 miles north of Julian, part of the San Felipe Wildlife Area. Coveted by developers because of its beauty and proximity to San Diego, Volcan Mountain was threatened with subdivision to make valuable vacation homes.

The land is characterized by mature "big cone" Douglas-fir, large second growth Coulter pine, Jeffrey pine, incense cedar, and hardwoods including mature black oak. In addition, the area provides key habitat for numerous species including mountain lion, mule deer, long-eared owl, and the San Diego mountain king snake. The purchase of this property will conserve this highly productive and unique forest.

The total price of \$1,697,401 came from the FLP (\$985,000) and Prop 12 funds (\$712,401). This is a milestone, the first FLP project to be

The Forest Legacy Program is entirely voluntary. It gives priority to lands that have important scenic, recreational, timber, riparian, fish and wildlife, threatened and endangered species, and other cultural and environmental values. Eligible properties may be working forests.

purchased by the State with federal funds.

The Forest Legacy Program was created to protect environmentally important forestland threatened with conversion to non-forest uses, such as subdivision for development. The program recognizes the pressure felt by many private forestland owners to convert their lands to other, more lucrative, uses such as housing, rural lots, and vineyards. Conversion can have far-reaching consequences, impacting the services provided by forestland including fish and wildlife habitat, aesthetic qualities, timber, and recreational opportunities.

The Forest Legacy Program is entirely voluntary. Land can be protected in a number of ways. FLP helps with permanent conservation easements, whereby a landowner sells or transfers particular rights, such as the right to develop the property, while retaining ownership and the right to use the property in any way consistent with the terms of the easement. The agency or organization holding the easement manages the rights it acquires and monitors for compliance by the landowner. Forest management activities, including timber harvesting, hunting, fishing, and hiking are allowed provided they are consistent with the easement.

In other cases, such as Volcan Mountain, land can be purchased outright. Funds are also available through FLP to facilitate donations of land.

The Forest Legacy Program gives priority to lands that can be effectively protected and managed and that have important scenic, recreational, timber, riparian, fish and wildlife, threatened and endangered species, and other cultural and environmental values. Eligible properties may be working forests where forestland is managed for the production of forest products while traditional forest uses are maintained.

For more information about FLP, contact Jeff Calvert, (916) 653-8286.

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Send to CDF, Forestry Assistance, P.O. Box 944246, Sacramento, CA 94244-2460. Phone: (916) 653-8286; Fax: (916) 653-8957; email: jeffrey.calvert@fire.ca.gov